

**RIDGECREST CHARTER SCHOOL
GOVERNING BOARD**
Regular Meeting
Wednesday, September 15, 2010
Time: 6:30 pm
325 South Downs Street, Ridgecrest, CA 93555

I. AGENDA

A. CALL TO ORDER

B. ROLL CALL

	Present	Absent
Rick Smith, <i>President</i>	_____	_____
Craig Bradley, <i>Vice-President</i>	_____	_____
Jerry Perez, <i>Treasurer-Secretary</i>	_____	_____
Debby Kurti, <i>Member</i>	_____	_____
Robert Pritchard, <i>Member</i>	_____	_____

C. APPROVAL OF AGENDA

Motion: _____ Second: _____ Vote: _____

D. FLAG SALUTE

E. MOMENT OF SILENCE

F. BOARD MEMBER OATH OF OFFICE

The Board Clerk will administer the Oath of Office to Rick Smith and Jerry Perez re-elected to the Board in the May elections.

G. ELECTION OF BOARD POSITIONS

II. APPROVAL OF BOARD MEETING MINUTES

1. Minutes of the Regular Board Meeting on May 19, 2010

Motion: _____ Second: _____ Vote: _____

2. Minutes of the Regular Board Meeting on June 22, 2010

Motion: _____ Second: _____ Vote: _____

3. Minutes of the Regular Board Meeting on August 25, 2010

Motion: _____ Second: _____ Vote: _____

III. COMMUNICATIONS

A. STAFF REPORTS

1. Director's Report
2. Business Manager's Report
3. Pupil Personnel Report

B. COMMITTEE REPORTS

1. SARB
2. Technology Committee
3. PTO
4. Facilities Committee
5. Faculty Report

C. PUBLIC COMMENT

Non-agenda items: no individual presentation shall be for more than three (3) minutes and the total time for this purpose shall not exceed fifteen (15) minutes. Ordinarily, Board members will not respond to presentations and no action can be taken. However, the Board may give direction to staff following a presentation.

Oral Communications was opened at _____ and closed at _____.

IV. CONSENT AGENDA ITEMS

All matters listed under the consent agenda are considered by the board to be routine and will be approved/enacted by the Board in one motion in the form listed below. Unless specifically requested for further discussion or removed from the agenda, there will be no discussion of these items prior to the Board vote. The Director recommends approval of all consent agenda items.

It is recommended that the Board approve Consent Agenda Items 1-3.

1. Payments to Staff and Vendors
2. Approval of June 2010 Financial Report
 - Statement of Operation
 - Summary Statement of Operations by Program
 - Balance Sheet
 - Budget vs. Actual YTD

3. Approval of July 2010 Financial Report

- Statement of Operation
- Summary Statement of Operations by Program
- Balance Sheet
- Budget vs. Actual YTD

Motion: _____ Second: _____ Vote: _____

V. ITEMS SCHEDULED FOR ACTION/DISCUSSION/INFORMATION

A. ADMINISTRATION

1. Enrollment Report for September 2010

No Action Required – Information Purposes Only

B. BUSINESS

1. Resolution Number 2010-014 Employee Vacation and Leave Policy

No Action Required – Information Purposes Only

VI. FUTURE MEETINGS

1. October 13, 2010
2. November 10, 2010
3. December 8, 2010

VII. FUTURE AGENDA ITEMS

1. Streaming Board Meetings
2. Board Policy 3516 Emergencies and Disaster Preparedness Plan

VIII. CLOSING BOARD COMMENTS

IX. ADJOURNMENT

The meeting was adjourned at _____.

In compliance with the Americans with Disabilities Act (ADA) and upon request, the School may furnish reasonable auxiliary aids and services to qualified individuals with disabilities. Individuals who require appropriate alternative modifications of the agenda in order to participate in Board meetings are invited to contact the Director's office. Per Brown Act 54954.3(a) at any special meeting the public has the right to address any item described in the agenda before or during consideration of that item.

Subject:

Payments for Staff and School Vendors

- Action Item
 - Consent Agenda
 - First Read
 - Information
 - Presentation
 - Public Hearing
 - Roll Call Vote Required
-

Background:

On a daily basis business operations occur within a Ridgecrest Charter School. Orders are placed for materials, books and supplies, goods, materials and services received and checked and verified against executed contract, agreement or order, and bills are presented and processed for payment.

At regularly scheduled Board Meetings, the listing of vendor payments made will be presented to the Board for information and approval. For the 2010–11 school year, we plan to pay vendors twice a month and maintain the monthly payroll payment for school employees. In an emergency situation, payments outside this cycle will be made upon approval of the School’s Director.

Before paying any bill, all invoices will be verified for accuracy, for price extensions and a staff signature verifying receipt of goods and authorization for payment will be performed. Currently hard copy checks are being prepared, signed and mailed to vendors; employees have the choice of direct deposit or in-hand payroll check. At present electronic payments are only operational for employee payroll and payroll related activities.

Payments are made prior to the Board Meeting and the action by the Board is the ‘ratify’ rather than ‘approve’ payments. Vendor payments will be identified by check number and vendor name. Employee payroll payments will not be identified by individual employee name; these payments will be identified by payment number groupings. Expenditure reimbursements to staff will be identified by name, similar to the presentation of other vendor payments.

All payroll payments and vendor payments are approved by a member of the School’s Management Team prior to distribution.

This Report has been prepared by the School’s Business Services Provider, Vogel & Associates.

Proposed Action:

This report has been approved by the RCS Board at the August 25, 2010.

These reports are for informational purposes only at this meeting.

**Ridgecrest Charter School
Vendor List Payroll Acct June 2010**

Type	Date	Name	Memo	Account	Split	Amount
QB Payroll	06/30/2010	Employees	Direct Deposit Payroll	9120- Alta One - 130632 Checking Acct	Net Pay	34,525.73
QB Payroll	06/30/2010	Employees	Regular Payroll Check	9120- Alta One - 130632 Checking Acct	Net Pay	17,221.92
QB Payroll	06/30/2010	State Teachers Retirement	Contribution to STRS	9120- Alta One - 130632 Checking Acct	Payroll Deduction	9,863.08
QB Payroll	06/30/2010	Public Employees Retirement	Contribution to PERS	9120- Alta One - 130632 Checking Acct	Payroll Deduction	1,725.62
QB Payroll	06/30/2010	Empl Development Dept	State Payroll Taxes	9120- Alta One - 130632 Checking Acct	Payroll Tax	2,344.76
QB Payroll	06/30/2010	IRS	Federal Payroll Taxes	9120- Alta One - 130632 Checking Acct	Payroll Tax	8,016.42
QB Payroll	06/30/2010	QuickBooks	PR Check Fees	9120- Alta One - 130632 Checking Acct	Payroll Tax	27.00
QB Payroll	06/30/2010		Total Payroll	9120- Alta One - 130632 Checking Acct		73,724.53

Ridgecrest Charter School
Vendor List - Operations Acct. 180911
 June 2010

Type	Date	Num	Name	Memo	Account	Split	Amount
Check	06/30/2010	86	Burgner, Masami Y.		9122 · AltaOne -180911 Checking Acct	5100 · Professional Instr Services	-725.80
Check	06/08/2010	94	Vogel & Associates	Rewrite May ck	9122 · AltaOne -180911 Checking Acct	5804 · Business Services	-5,500.00
Check	06/10/2010	95	City of Ridgecrest		9122 · AltaOne -180911 Checking Acct	6100 · Site Improvements	-1,440.22
Check	06/14/2010	1730	ACSIG		9122 · AltaOne -180911 Checking Acct	-SPLIT-	-1,375.00
Check	06/14/2010	1731	AllaOne Federal Credit Union		9122 · AltaOne -180911 Checking Acct	-SPLIT-	-241.42
Check	06/14/2010	1732	Banner American Products, Inc		9122 · AltaOne -180911 Checking Acct	4302 · Instructional Supplies	-1,065.84
Check	06/14/2010	1733	CCSA Employee Welfare Benefit Trust		9122 · AltaOne -180911 Checking Acct	9330 · Prepaid Expenditures (Expenses)	-11,136.02
Check	06/14/2010	1734	CCSA Employee Welfare Benefit Trust		9122 · AltaOne -180911 Checking Acct	9201 · COBRA Receivables	-297.61
Check	06/14/2010	1735	City of Ridgecrest		9122 · AltaOne -180911 Checking Acct	9330 · Prepaid Expenditures (Expenses)	-1,200.00
Check	06/14/2010	1736	Daily Independent		9122 · AltaOne -180911 Checking Acct	5802 · Advertising	-400.00
Check	06/14/2010	1737	FedEx		9122 · AltaOne -180911 Checking Acct	4306 · Postage and Shipping	-17.82
Check	06/14/2010	1738	I Care Products & Services		9122 · AltaOne -180911 Checking Acct	4302 · Instructional Supplies	-779.90
Check	06/14/2010	1739	Kiran Mehra Architect		9122 · AltaOne -180911 Checking Acct	6100 · Site Improvements	-1,434.00
Check	06/14/2010	1740	Lee's Printing Center		9122 · AltaOne -180911 Checking Acct	4303 · Office Supplies	-43.89
Check	06/14/2010	1741	Middleton, Young & Minney, LLP		9122 · AltaOne -180911 Checking Acct	5808 · Legal	-70.30
Check	06/14/2010	1742	Indian Wells Valley Water District		9122 · AltaOne -180911 Checking Acct	5506 · Water	-503.01
Check	06/14/2010	1743	Pitney Bowes Global Financial Services LL	8658545	9122 · AltaOne -180911 Checking Acct	-SPLIT-	-147.80
Check	06/14/2010	1744	Quill Corporation		9122 · AltaOne -180911 Checking Acct	4302 · Instructional Supplies	-153.70
Check	06/14/2010	1745	Ridgecrest Charter School	Revolving Account	9122 · AltaOne -180911 Checking Acct	9310 · Transfer Funds	-1,000.00
Check	06/14/2010	1746	Ridgecrest Sanitation		9122 · AltaOne -180911 Checking Acct	5505 · Waste Disposal	-389.75
Check	06/14/2010	1747	School Specialty		9122 · AltaOne -180911 Checking Acct	-SPLIT-	-557.62
Check	06/14/2010	1748	Security Engineering		9122 · AltaOne -180911 Checking Acct	5501 · Alarm	-46.50
Check	06/14/2010	1749	ServiceMaster of IWV		9122 · AltaOne -180911 Checking Acct	5815 · Janitorial Services	-1,914.34
Check	06/14/2010	1750	Staples Credit Plan	6035517820239142	9122 · AltaOne -180911 Checking Acct	4303 · Office Supplies	-654.18
Check	06/14/2010	1751	The McGraw-Hill Companies		9122 · AltaOne -180911 Checking Acct	-SPLIT-	-339.47
Check	06/14/2010	1752	Verizon		9122 · AltaOne -180911 Checking Acct	5900 · Communications	-369.34
Check	06/14/2010	1753	Zoo-phonics, Incorporated	Cust ID3 RidC01	9122 · AltaOne -180911 Checking Acct	4307 · Special Ed Supplies	-259.91
Check	06/28/2010	1754	Budgetext Corp		9122 · AltaOne -180911 Checking Acct	4101 · Textbooks and Consumables	-2,623.98
Check	06/28/2010	1755	California Department of Education		9122 · AltaOne -180911 Checking Acct	5805 · CDE Administrative Fee	-14,242.95
Check	06/28/2010	1756	Canon Financial Services, Inc.		9122 · AltaOne -180911 Checking Acct	5604 · Copiers	-1,399.41
Check	06/28/2010	1757	CCSA Employee Welfare Benefit Trust		9122 · AltaOne -180911 Checking Acct	9201 · COBRA Receivables	-297.61
Check	06/28/2010	1758	California Charter Schools Association		9122 · AltaOne -180911 Checking Acct	9330 · Prepaid Expenditures (Expenses)	-9,751.27
Check	06/28/2010	1759	Colonial Life		9122 · AltaOne -180911 Checking Acct	9504 · Health Ins Liab	-78.27
Check	06/28/2010	1760	FedEx		9122 · AltaOne -180911 Checking Acct	4306 · Postage and Shipping	-17.32
Check	06/28/2010	1761	Greenfield Learning Inc.		9122 · AltaOne -180911 Checking Acct	4101 · Textbooks and Consumables	-1,534.25
Check	06/28/2010	1762	Pitney Bowes Global Financial Services LL	8658545	9122 · AltaOne -180911 Checking Acct	4306 · Postage and Shipping	-29.00
Check	06/28/2010	1763	Pacific Gas & Electric Company		9122 · AltaOne -180911 Checking Acct	5503 · Gas	-28.11
Check	06/28/2010	1764	Purchase Power	Acct# 8000-9000-0835-	9122 · AltaOne -180911 Checking Acct	4306 · Postage and Shipping	-106.99
Check	06/28/2010	1765	Southern California Edison		9122 · AltaOne -180911 Checking Acct	5502 · Electricity	-1,834.46
Check	06/28/2010	1766	Sparkletts	Cust# 34902266648771	9122 · AltaOne -180911 Checking Acct	5506 · Water	-98.80
Check	06/28/2010	1767	Stafford's Pest Control		9122 · AltaOne -180911 Checking Acct	5504 · Pest Control	-90.00
Check	06/28/2010	1768	Staples Credit Plan	6035517820239142	9122 · AltaOne -180911 Checking Acct	4303 · Office Supplies	-906.66
Check	06/28/2010	1769	The Home Depot Supply	Acct #6035 3220 2490	9122 · AltaOne -180911 Checking Acct	5602 · Facility Repairs	-84.70
Check	06/28/2010	1770	Millennium Ministries, Inc.		9122 · AltaOne -180911 Checking Acct	-SPLIT-	-5,501.00
Check	06/28/2010	1771	Vogel & Associates		9122 · AltaOne -180911 Checking Acct	5804 · Business Services	-5,500.00
Check	06/29/2010	J.E.	Vogel & Associates	Stop payment-May	9123 · AltaOne -180911 Checking Acct	5804 · Business Services	5,500.00

Numerical Order

**Ridgecrest Charter School
Vendor List Payroll Acct July 2010**

Type	Date	Name	Memo	Account	Split	Amount
QB Payroll	07/31/2010	Employees	Direct Deposit Payroll	9120- Alta One - 130632 Checking Acct	Net Pay	34,237.38
QB Payroll	07/31/2010	Employees	Regular Payroll Check	9120- Alta One - 130632 Checking Acct	Net Pay	15,594.79
QB Payroll	07/31/2010	State Teachers Retirement	Contribution to STRS	9120- Alta One - 130632 Checking Acct	Payroll Deduction	1,722.76
QB Payroll	07/31/2010	Public Employees Retirement	Contribution to PERS	9120- Alta One - 130632 Checking Acct	Payroll Deduction	730.41
QB Payroll	07/31/2010	Empl Development Dept	State Payroll Taxes	9120- Alta One - 130632 Checking Acct	Payroll Tax	2,597.30
QB Payroll	07/31/2010	IRS	Federal Payroll Taxes	9120- Alta One - 130632 Checking Acct	Payroll Tax	7,589.86
QB Payroll	07/31/2010	QuickBooks	PR Check Fees	9120- Alta One - 130632 Checking Acct	Payroll Tax	14.55
QB Payroll	07/31/2010		Total Payroll	9120- Alta One - 130632 Checking Acct		62,487.05

Ridgecrest Charter School
Vendor List - Operations Acct. 180911
 July 2010

Type	Date	Num	Name	Memo	Account	Split	Amount
Check	07/14/2010	1772	ACSIG		9122 · AltaOne -180911 Checking Acc 9201 · COBRA Receivables		-45.00
Check	07/14/2010	1773	ACSIG		9122 · AltaOne -180911 Checking Acc -SPLIT-		-1,330.00
Check	07/14/2010	1774	AltaOne Federal Credit Union	145289-8	9122 · AltaOne -180911 Checking Acc 9509 · Accrue Accounts Payable		-167.58
Check	07/14/2010	1775	CCSA Employee Welfare Benefit Trust		9122 · AltaOne -180911 Checking Acc 9330 · Prepaid Expenditures (Expenses)		-11,135.02
Check	07/14/2010	1776	ETS		9122 · AltaOne -180911 Checking Acc 9509 · Accrue Accounts Payable		-69.16
Check	07/14/2010	1777	Pitney Bowes		9122 · AltaOne -180911 Checking Acc 4306 · Postage and Shipping		-200.00
Check	07/14/2010	1778	Pacific Gas & Electric Company		9122 · AltaOne -180911 Checking Acc 9509 · Accrue Accounts Payable		-54.18
Check	07/14/2010	1779	Ridgecrest Chamber of Commerce		9122 · AltaOne -180911 Checking Acc 5300 · Memberships		-160.00
Check	07/14/2010	1780	Southern California Edison		9122 · AltaOne -180911 Checking Acc 9509 · Accrue Accounts Payable		-1,147.66
Check	07/14/2010	1781	Sparkletts	Cust# 3490226664877	9122 · AltaOne -180911 Checking Acc 9509 · Accrue Accounts Payable		-18.40
Check	07/14/2010	1782	The News Review		9122 · AltaOne -180911 Checking Acc 9509 · Accrue Accounts Payable		-412.50
Check	07/14/2010	1783	Verizon		9122 · AltaOne -180911 Checking Acc 9509 · Accrue Accounts Payable		-350.53
Check	07/14/2010	1784	Vicenti Lloyd Stutzman LLC	12005 001	9122 · AltaOne -180911 Checking Acc 9509 · Accrue Accounts Payable		-2,000.00
Check	07/29/2010	1785	VOID	VOID: VOID:	9122 · AltaOne -180911 Checking Acc 5814 · Temp. Clearing Account		0.00
Check	07/29/2010	1786	Accrediting Commission for Schools		9122 · AltaOne -180911 Checking Acc 5300 · Memberships		-500.00
Check	07/29/2010	1787	California Charter Schools Association		9122 · AltaOne -180911 Checking Acc 9330 · Prepaid Expenditures (Expenses)		-3,250.42
Check	07/29/2010	1788	Canon Financial Services, Inc.		9122 · AltaOne -180911 Checking Acc 5604 · Copiers		-1,214.98
Check	07/29/2010	1789	City of Ridgecrest		9122 · AltaOne -180911 Checking Acc 9509 · Accrue Accounts Payable		-389.75
Check	07/29/2010	1790	EARTH		9122 · AltaOne -180911 Checking Acc 5602 · Facility Repairs		-65.00
Check	07/29/2010	1791	FedEx		9122 · AltaOne -180911 Checking Acc 4306 · Postage and Shipping		-39.18
Check	07/29/2010	1792	Houghton Mifflin Company		9122 · AltaOne -180911 Checking Acc 4101 · Textbooks and Consumables		-600.75
Check	07/29/2010	1793	Indian Wells Valley Water District		9122 · AltaOne -180911 Checking Acc 9509 · Accrue Accounts Payable		-197.17
Check	07/29/2010	1794	Mediacom		9122 · AltaOne -180911 Checking Acc 5900 · Communications		-139.95
Check	07/29/2010	1795	Millennium Ministries, Inc.		9122 · AltaOne -180911 Checking Acc -SPLIT-		-5,501.00
Check	07/29/2010	1796	Security Engineering		9122 · AltaOne -180911 Checking Acc 5501 · Alarm		-46.50
Check	07/29/2010	1797	Stafford's Pest Control		9122 · AltaOne -180911 Checking Acc -SPLIT-		-180.00
Check	07/29/2010	1798	Vogel & Associates		9122 · AltaOne -180911 Checking Acc 5804 · Business Services		-6,000.00

Numerically

Subject:	<input type="checkbox"/> Action Item <input checked="" type="checkbox"/> Consent Agenda <input type="checkbox"/> First Read <input type="checkbox"/> Information <input type="checkbox"/> Presentation <input type="checkbox"/> Public Hearing <input type="checkbox"/> Roll Call Vote Required
June 2010 Financial Report	

Approval of June 2010 Financial Reports

BACKGROUND: California Charter Schools, as public school agencies, periodically prepare and present Financial Reports to the Governing Boards. State law requires that all Local Education Agencies (LEAs) in the state prepare and have Governing Board approval of several budget and financial reports through the year. The mandatory approvals are:

- Annual Budget Report, on or before July 1 of fiscal year;
- Unaudited Financial Report of prior fiscal year data, on or before September 15th of fiscal year;
- First Interim Financial Report, as of October 31, on or before December 15th of the fiscal year;
- Audited Financial Report of prior fiscal year, on or before December 15th of the fiscal year; and
- Second Interim Financial Report, as of January 31, on or before March 15th of the fiscal year.

In addition to the above mandatory budget and financial reports presented to the Governing Board, many LEAs also prepare and provide monthly and/or quarterly financial reports. A ‘best practice’ for a charter school is to present monthly financial reports for several reasons:

- As an education agency of relatively small size, a charter school’s economic stability is more fragile than a larger education agency;
- Fluctuations in enrollment by a few students have significant impact on the schools ‘bottom line’;
- Costs, such as utilities are subject to unpredictable rate hikes and utilization increase;
- Relatively small agencies have few opportunities to transfer or allocate fixed costs between and among cost centers or programs;
- Revenue fluctuations beyond the control of the charter school are difficult to predict and insulate against.

For the primary reasons listed above, RCS has had a long-standing of preparing and submitting Monthly Financial Reports. As initiated last year, our goal will be to provide clear, concise, consistent Financial Reports to the Board for policy analysis and policy direction. In this agenda

item, the June 2010 Financial Reports are presented. California Charter Schools present Financial Reports on a 'modified accrual basis' which means the accruals are only booked at year end.

Prior to submission of the Financial Reports to the Governing Board, the Business Services Provider will review the reports with RCS' Director. Significant deviations, if any, from one month to another will be highlighted within the Financial Report Agenda Narrative. As noted in the previous paragraph, the June Financial report is one that does include a material deviation in that this is the only month in which the financials are presented on an accrual basis which is in contrast with other months when the financial reports are presented on a cash basis.

The June Financial Report is submitted to the Department of Education, the charter school's authorizer. A second copy is provided to the Kern County Office of Education.

The last major financial process for the 2009-2010 will be the presentation of the annual audit which is prepared by an outside independent audit firm that has been engaged by the Governing Board. The school's auditor, Vicenti, Lloyd and Stutzman, LLP has already done preliminary audit work for 2009-2010. One of their major tasks was to identify and quantify the accounting treatment of the portable units that were deeded by the Sierra Sands Unified School District as a negotiated agreement for Proposition 39 school facility requirements of law. This accounting entry is not included in the Unaudited June Financial Reports.

The Financial Reports that are included are:

- June RCS 2010 Balance Sheet, June 30, 2010
- June RCS 2010 Budget vs. Actual Cumulative at June 30, 2010
- June RCS 2010 Statement of Operations Monthly Summary June 30, 2010
- June RCS 2010 Statement of Operations Monthly June 30, 2010
- June RCS 2010 Statement of Operations Summary by Program, June 30, 2010
- June RCS 2010 Payroll Vendor (summary) List June Operations
- June RCS 2010 Vendor List June Operations

Report Prepared by: Vogel and Associates, Business Services' Provider

ACTION ITEM:

RECOMMENDED BY: Tina Ellingsworth, Director

Attachments: June RCS 2010 Balance Sheet, June 30, 2010
June RCS 2010 Budget vs. Actual Cumulative at June 30, 2010
June RCS 2010 Statement of Operations Monthly Summary June 30, 2010
June RCS 2010 Statement of Operations Monthly June 30, 2010
June RCS 2010 Statement of Operations by Program, June 30, 2010
June RCS 2010 Payroll Vendor (Summary) List June 2010 Operations
June RCS 2010 Vendor June 2010 Operations

Ridgecrest Charter School
Preliminary Balance Sheet

As of June 30, 2010

	<u>Jun 30, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
9120 · Alta One- 130632 Checking Acct	20,413.33
9121 · Revolving Fund -145289 Checking	1,495.79
9122 · AltaOne -180911 Checking Acct	69,058.22
9150 · Alta One- 130632 Savings Acct	1,023.02
9151 · Revolving Fund - 145289Savings	26.42
9152 · AltaOne-180911 Savings	<u>100,523.45</u>
Total Checking/Savings	192,540.23
Other Current Assets	
9161 · Revenue Receivables	653,125.83
9201 · COBRA Receivables	1,390.10
9300 · Leasehold Improvements	659,465.00
9305 · Land	133,750.00
9570 · Accumulated Depreciation	<u>-160,478.90</u>
Total Other Current Assets	<u>1,287,252.03</u>
Total Current Assets	1,479,792.26
Other Assets	
9330 · Prepaid Expenditures (Expenses)	<u>22,087.29</u>
Total Other Assets	<u>22,087.29</u>
TOTAL ASSETS	<u><u>1,501,879.55</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
9509 · Accrue Accounts Payable	26,086.43
9511 · Payroll Liabilities	657.37
9512 · Accrue Payroll	49,821.16
9516 · Workers Compensation	2,344.59
9535 · Note Payable-Millennium	<u>344,054.30</u>
Total Other Current Liabilities	<u>422,963.85</u>
Total Current Liabilities	<u>422,963.85</u>
Total Liabilities	422,963.85
Equity	
9790 · Net Increase (Decrease) in Fund	760,864.79
Net Income	<u>318,050.91</u>
Total Equity	<u>1,078,915.70</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,501,879.55</u></u>

Please note: Reports are prior to any Adjusted Journal entries from Audit.

Ridgecrest Charter School
Preliminary Budget vs. Actual
 July 2009 through June 2010

	<u>Jul '09 - Jun 10</u>	<u>Budget</u>	<u>Bal of Budget</u>	<u>% of Budget</u>
Income				
8015 · General Purpose	1,208,685.00	1,075,572.00	-133,113.00	112.38%
8096 · Local in Lieu Prop Taxes GP Blo	-73,814.00	0.00	73,814.00	100.0%
8110 · Impact Aid	8,109.40	5,348.00	-2,761.40	151.63%
8181 · Federal Spec Ed	80,691.00	33,622.00	-47,069.00	240.0%
8290 · Other Federal Revenue	44,461.00	20,448.00	-24,013.00	217.43%
8311 · Special Education	112,781.00	94,682.00	-18,099.00	119.12%
8434 · Class Size Reduction K-3	152,199.00	135,975.00	-16,224.00	111.93%
8480 · Categorical Block Grant	127,292.00	116,515.00	-10,777.00	109.25%
8520 · Child Nutrition	14,273.93	14,300.00	26.07	99.82%
8560 · Lottery	31,294.68	30,617.00	-677.68	102.21%
8590 · Other State Revenue	26,419.43	6,931.00	-19,488.43	381.18%
8596 · Inst Library Mat'ls	0.00	0.00	0.00	0.0%
8660 · Interest	2,358.36	1,900.00	-458.36	124.12%
8699 · Other Revenues	13,443.76	3,000.00	-10,443.76	448.13%
8780 · Property Taxes	143,811.00	129,219.00	-14,592.00	111.29%
Total Income	<u>1,892,005.56</u>	<u>1,668,129.00</u>	<u>-223,876.56</u>	<u>113.42%</u>
Gross Profit	1,892,005.56	1,668,129.00	-223,876.56	113.42%
Expense				
1000 · Certificated Salaries	711,415.98	738,226.00	26,810.02	96.37%
2000 · Classified Salaries	160,842.20	159,538.00	-1,304.20	100.82%
3000 · Employee Benefits	239,878.75	259,075.00	19,196.25	92.59%
4000 · Total Books and Supplies	106,633.74	95,485.00	-11,148.74	111.68%
5001 · Total Other Services	304,546.14	326,827.00	22,280.86	93.18%
6000 · Total Capital Costs	50,637.84	111,300.00	60,662.16	45.5%
Total Expense	<u>1,573,954.65</u>	<u>1,690,451.00</u>	<u>116,496.35</u>	<u>93.11%</u>
Net Income	<u>318,050.91</u>	<u>-22,322.00</u>	<u>-340,372.91</u>	<u>-1,424.83%</u>

Ridgecrest Charter School
Preliminary Statement of Operations
 July 2009 through June 2010

	<u>Jul '09 - Jun 10</u>
Income	
8015 · General Purpose	1,208,685.00
8096 · Local in Lieu Prop Taxes GP Blo	-73,814.00
8110 · Impact Aid	8,109.40
8181 · Federal Spec Ed	80,691.00
8290 · Other Federal Revenue	44,461.00
8311 · Special Education	112,781.00
8434 · Class Size Reduction K-3	152,199.00
8480 · Categorical Block Grant	127,292.00
8520 · Child Nutrition	14,273.93
8560 · Lottery	31,294.68
8590 · Other State Revenue	26,419.43
8660 · Interest	2,358.36
8699 · Other Revenues	13,443.76
8780 · Property Taxes	143,811.00
Total Income	1,892,005.56
Gross Profit	1,892,005.56
Expense	
1000 · Certificated Salaries	
1100 · Teachers	
1101 · Teachers Regular	566,530.70
1102 · Teacher Stipends	7,000.00
1120 · Substitute Teachers	39,240.00
Total 1100 · Teachers	612,770.70
1300 · Director	77,000.03
1310 · Pupil Support	21,645.25
1000 · Certificated Salaries - Other	0.00
Total 1000 · Certificated Salaries	711,415.98
2000 · Classified Salaries	
2100 · Paraprofessional	45,180.00
2300 · Classified Admin	49,712.50
2400 · Clerical	48,712.50
2902 · Noon Duty	17,237.20
Total 2000 · Classified Salaries	160,842.20
3000 · Employee Benefits	
3101 · STRS	56,586.40
3201 · PERS	13,934.32
3301 · Social Security, Medicare	23,084.09
3401 · Health & Welfare	122,841.38
3501 · State Unemployment	5,980.41
3601 · Workers' Comp	17,452.15
Total 3000 · Employee Benefits	239,878.75
4000 · Total Books and Supplies	
4100 · Textbooks	
4101 · Textbooks and Consumables	55,338.49
Total 4100 · Textbooks	55,338.49
4300 · Materials and Supplies	
4301 · Custodial Supplies	4,971.06
4302 · Instructional Supplies	17,571.97
4303 · Office Supplies	7,940.00
4304 · Other Materials and Supplies	3,011.72
4305 · PE Supplies	0.00
4306 · Postage and Shipping	1,905.72
4307 · Special Ed Supplies	2,434.17

Ridgecrest Charter School
Preliminary Statement of Operations
July 2009 through June 2010

	Jul '09 - Jun 10
4300 · Materials and Supplies - Other	-1,920.00
Total 4300 · Materials and Supplies	35,914.64
4400 · Non Capitalized Equipment	15,380.61
Total 4000 · Total Books and Supplies	106,633.74
5001 · Total Other Services	
5100 · Professional Instr Services	7,760.91
5200 · Travel & Conference	2,882.94
5300 · Memberships	4,243.12
5400 · Insurance	13,505.28
5500 · Utilities	
5501 · Alarm	938.24
5502 · Electricity	25,229.19
5503 · Gas	1,096.47
5504 · Pest Control	1,080.00
5505 · Waste Disposal	4,659.50
5506 · Water	4,439.93
Total 5500 · Utilities	37,443.33
5600 · Total Leases, Rents	
5601 · Equipment Leases	6,567.18
5602 · Facility Repairs	350.60
5603 · Portables	0.00
5604 · Copiers	10,506.94
Total 5600 · Total Leases, Rents	17,424.72
5800 · Other Services	
5801 · Acct. QuickBooks Processing	258.93
5802 · Advertising	2,291.80
5803 · Audit	12,485.00
5804 · Business Services	66,000.00
5805 · CDE Administrative Fee	27,602.95
5806 · Networking Services	371.37
5807 · Interest Expense	32,580.57
5808 · Legal	10,934.78
5809 · Education Consulting Services	30,000.00
5810 · Sewer Assessment	1,320.00
5811 · Special Education Services	10,839.90
5812 · Student Assessment/Testing	69.16
5813 · Student Information Services	2,480.00
5814 · Temp. Clearing Account	0.00
5815 · Janitorial Services	18,618.40
5826 · Misc. Services	950.00
Total 5800 · Other Services	216,602.86
5900 · Communications	4,682.98
Total 5001 · Total Other Services	304,546.14
6000 · Total Capital Costs	
6100 · Site Improvements	13,544.75
6400 · Equipment	14,300.19
6900 · Depreciation Expense	22,792.90
Total 6000 · Total Capital Costs	50,637.84
Total Expense	1,573,954.65
Net Income	318,050.91

Ridgecrest Charter School Preliminary Statement of Operations Summary by Program July 2009 through June 2010

	0000	1100	1300 Class	TOTAL UNRESTRICTED	3010	3200	3310	3313	3710
	0000 Operations	Lottery - Unrestr	Size Red K-3		Title I NCLB	State Fisc Stabiliz	Spec Ed Fed	SE Stimulus	Title IV Drug Free
Income									
8015 · General Purpose	1,208,685.00	0.00	0.00	1,208,685.00	0.00	0.00	0.00	0.00	0.00
8096 · Local in Lieu Prop Taxes GF	-73,814.00	0.00	0.00	-73,814.00	0.00	0.00	0.00	0.00	0.00
8110 · Impact Aid	8,109.40	0.00	0.00	8,109.40	0.00	0.00	0.00	0.00	0.00
8181 · Federal Spec Ed	0.00	0.00	0.00	0.00	0.00	0.00	24,333.00	56,358.00	0.00
8290 · Other Federal Revenue	0.00	0.00	0.00	0.00	44,451.00	0.00	0.00	0.00	0.00
8311 · Special Education	0.00	0.00	0.00	0.00	0.00	0.00	17,274.00	-17,274.00	0.00
8434 · Class Size Reduction K-3	0.00	0.00	152,199.00	152,199.00	0.00	0.00	0.00	0.00	0.00
8480 · Categorical Block Grant	127,292.00	0.00	0.00	127,292.00	0.00	0.00	0.00	0.00	0.00
8520 · Child Nutrition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8560 · Lottery	0.00	27,678.96	0.00	27,678.96	0.00	0.00	0.00	0.00	0.00
8590 · Other State Revenue	5,121.43	0.00	0.00	5,121.43	0.00	5,961.00	0.00	0.00	0.00
8660 · Interest	2,358.36	0.00	0.00	2,358.36	0.00	0.00	0.00	0.00	0.00
8699 · Other Revenues	13,443.76	0.00	0.00	13,443.76	0.00	0.00	0.00	0.00	0.00
8780 · Property Taxes	143,811.00	0.00	0.00	143,811.00	0.00	0.00	0.00	0.00	0.00
Total Income	1,435,006.95	27,678.96	152,199.00	1,614,884.91	44,461.00	5,961.00	41,607.00	39,084.00	0.00
Gross Profit	1,435,006.95	27,678.96	152,199.00	1,614,884.91	44,461.00	5,961.00	41,607.00	39,084.00	0.00
Expense									
1000 · Certificated Salaries	608,787.15	0.00	0.00	608,787.15	21,645.25	0.00	0.00	0.00	0.00
2000 · Classified Salaries	98,893.75	0.00	0.00	98,893.75	17,237.20	10,600.00	0.00	5,661.54	0.00
3000 · Employee Benefits	187,429.87	0.00	0.00	187,429.87	9,002.05	2,742.43	160.64	2,230.55	0.00
4000 · Total Books and Supplies	85,972.31	0.00	0.00	85,972.31	0.00	0.00	0.00	0.00	5,002.46
5001 · Total Other Services	249,836.81	0.00	0.00	249,836.81	0.00	30,000.00	0.00	0.00	0.00
6000 · Total Capital Costs	36,337.65	0.00	0.00	36,337.65	0.00	0.00	0.00	0.00	0.00
Total Expense	1,287,257.54	0.00	0.00	1,287,257.54	47,884.50	43,342.43	160.64	7,892.09	5,002.46
Net Income	167,749.41	27,678.96	152,199.00	347,627.37	-3,423.50	-37,381.43	41,446.36	31,191.91	-5,002.46

Ridgecrest Charter School Preliminary Statement of Operations Summary by Program July 2009 through June 2010

	4035	4110	5380	6020	6300	6500	7276	TOTAL	GRAND
	Teacher Quality	Title V Innov Educ	Bkfst Srt Up	Best Prac Cohort	Restricted Lottery	Spec Ed	Cert. Staff Mentor	RESTRICTED	TOTAL
Income									
8015 · General Purpose	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,208,685.00
8096 · Local in Lieu Prop Taxes GF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-73,874.00
8110 · Impact Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,109.40
8181 · Federal Spec Ed	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80,691.00	80,691.00
8290 · Other Federal Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,461.00	44,461.00
8311 · Special Education	0.00	0.00	0.00	0.00	0.00	112,781.00	0.00	112,781.00	112,781.00
8434 · Class Size Reduction K-3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152,199.00
8480 · Categorical Block Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	127,292.00
8520 · Child Nutrition	0.00	0.00	14,273.93	0.00	0.00	0.00	0.00	14,273.93	14,273.93
8560 · Lottery	0.00	0.00	0.00	0.00	3,615.72	0.00	0.00	3,615.72	31,294.68
8590 · Other State Revenue	0.00	0.00	0.00	7,500.00	0.00	1,849.00	5,910.00	21,220.00	26,341.43
8660 · Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,358.36
8699 · Other Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,443.76
8780 · Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,871.00
Total Income	0.00	0.00	14,273.93	7,500.00	3,615.72	114,630.00	5,910.00	277,042.65	1,891,927.56
Gross Profit	0.00	0.00	14,273.93	7,500.00	3,615.72	114,630.00	5,910.00	277,042.65	1,891,927.56
Expense									
1000 · Certificated Salaries	0.00	0.00	0.00	0.00	0.00	73,983.58	7,000.00	102,628.83	711,415.98
2000 · Classified Salaries	0.00	0.00	0.00	5,891.25	0.00	22,558.46	0.00	61,948.45	160,842.20
3000 · Employee Benefits	0.00	0.00	0.00	2,196.57	0.00	35,287.14	829.50	52,448.88	239,878.75
4000 · Total Books and Supplies	3,313.00	2,585.00	447.95	2,230.58	0.00	9,002.44	-1,920.00	20,661.43	106,633.74
5001 · Total Other Services	2,480.00	0.00	0.00	2,431.60	0.00	19,719.73	0.00	54,631.33	304,468.14
6000 · Total Capital Costs	0.00	0.00	14,300.19	0.00	0.00	0.00	0.00	14,300.19	50,637.84
Total Expense	5,793.00	2,585.00	14,748.14	12,750.00	0.00	160,551.35	5,909.50	306,619.11	1,573,876.65
Net Income	-5,793.00	-2,585.00	-474.21	-5,250.00	3,615.72	-45,921.35	0.50	-29,576.46	318,050.91

Subject:	<input type="checkbox"/> Action Item
	<input checked="" type="checkbox"/> Consent Agenda
	<input type="checkbox"/> First Read
July 2010 Financial Report	<input type="checkbox"/> Information
	<input type="checkbox"/> Presentation
	<input type="checkbox"/> Public Hearing
	<input type="checkbox"/> Roll Call Vote Required

Approval of July 2010 Financial Reports

BACKGROUND: California Charter Schools, as public school agencies, periodically prepare and present Financial Reports to the Governing Boards. State law requires that all Local Education Agencies (LEAs) in the state prepare and have Governing Board approval of several budget and financial reports through the year. The mandatory approvals are:

- Annual Budget Report, on or before July 1 of fiscal year;
- Unaudited Financial Report of prior fiscal year data, on or before September 15th of fiscal year;
- First Interim Financial Report, as of October 31, on or before December 15th of the fiscal year;
- Audited Financial Report of prior fiscal year, on or before December 15th of the fiscal year; and
- Second Interim Financial Report, as of January 31, on or before March 15th of the fiscal year.

In addition to the above mandatory budget and financial reports presented to the Governing Board, many LEAs also prepare and provide monthly and/or quarterly financial reports. A 'best practice' for a charter school is to present monthly financial reports for several reasons:

- As an education agency of relatively small size, a charter school's economic stability is more fragile than a larger education agency;
- Fluctuations in enrollment by a few students have significant impact on the schools 'bottom line';
- Costs, such as utilities are subject to unpredictable rate hikes and utilization increase;
- Relatively small agencies have few opportunities to transfer or allocate fixed costs between and among cost centers or programs;
- Revenue fluctuations beyond the control of the charter school are difficult to predict and insulate against.

For the primary reasons listed above, RCS has had a long-standing of preparing and submitting Monthly Financial Reports. As initiated last year, our goal will be to provide clear, concise, consistent Financial Reports to the Board for policy analysis and policy direction. In this agenda item, the July 2010 Financial Reports are presented. California Charter Schools present Financial Reports on a 'modified accrual basis' which means the accruals are only booked at year end.

Prior to submission of the Financial Reports to the Governing Board, the Business Services Provider will review the reports with RCS' Director. Significant deviations, if any, from one month to another will be highlighted within the Financial Report Agenda Narrative. As noted in the previous paragraph, the July Financial report is one that does include a material deviation in that the audited financial report prepared by the School's independent audit firm will include audit adjustments for the 2009-2010 school year. These changes will modify the stated Beginning Balance for July 1, 2010 and thus the Balance Sheet for all months between July 1 and the date the audit report is presented to the Governing Board will have the adjustment posted.

The Financial Reports that are included are:

- July RCS 2010 Balance Sheet, July 31, 2010
- July RCS 2010 Budget vs. Actual Cumulative at July 31, 2010
- July RCS 2010 Statement of Operations Monthly Summary July 31, 2010
- July RCS 2010 Statement of Operations Monthly July 31, 2010
- July RCS 2010 Statement of Operations Summary by Program, July 31, 2010
- July RCS 2010 Payroll Vendor (summary) List July Operations
- July RCS 2010 Vendor List July Operations

Report Prepared by: Vogel and Associates, Business Services' Provider

ACTION ITEM:

RECOMMENDED BY: Tina Ellingsworth, Director

Attachments: July RCS 2010 Balance Sheet, July 31, 2010
July RCS 2010 Budget vs. Actual Cumulative at July 31, 2010
July RCS 2010 Statement of Operations Monthly Summary July 31, 2010
July RCS 2010 Statement of Operations Monthly July 31, 2010
July RCS 2010 Statement of Operations by Program, July 31, 2010
July RCS 2010 Payroll Vendor (Summary) List July 2010 Operations
July RCS 2010 Vendor July 2010 Operations

Ridgecrest Charter School
Preliminary Balance Sheet
As of July 31, 2010

	<u>Jul 31, 10</u>
ASSETS	
Current Assets	
Checking/Savings	
9120 · Alta One- 130632 Checking Acct	16,808.39
9121 · Revolving Fund -145289 Checking	1,477.88
9122 · AltaOne -180911 Checking Acct	63,240.67
9150 · Alta One- 130632 Savings Acct	1,023.02
9151 · Revolving Fund - 145289Savings	26.42
9152 · AltaOne-180911 Savings	<u>100,523.45</u>
Total Checking/Savings	183,099.83
Other Current Assets	
9161 · Revenue Receivables	563,728.65
9201 · COBRA Receivables	1,435.10
9300 · Leasehold Improvements	659,465.00
9305 · Land	133,750.00
9570 · Accumulated Depreciation	<u>-160,478.90</u>
Total Other Current Assets	<u>1,197,899.85</u>
Total Current Assets	1,380,999.68
Other Assets	
9330 · Prepaid Expenditures (Expenses)	<u>22,086.29</u>
Total Other Assets	<u>22,086.29</u>
TOTAL ASSETS	<u>1,403,085.97</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
9509 · Accrue Accounts Payable	21,189.50
9516 · Workers Compensation	1,925.49
9535 · Note Payable-Millennium	<u>340,560.28</u>
Total Other Current Liabilities	<u>363,675.27</u>
Total Current Liabilities	<u>363,675.27</u>
Total Liabilities	363,675.27
Equity	
9790 · Net Increase (Decrease) in Fund	1,078,915.70
Net Income	<u>-39,505.00</u>
Total Equity	<u>1,039,410.70</u>
TOTAL LIABILITIES & EQUITY	<u>1,403,085.97</u>

Please note: Reports are prior to any Adjusted Journal entries from Audit.

Ridgecrest Charter School
Preliminary Statement of Operations
 July 2010

	Jul 10
Expense	
1000 · Certificated Salaries	
1100 · Teachers	
1101 · Teachers Regular	150.00
Total 1100 · Teachers	150.00
1300 · Director	6,416.67
1310 · Pupil Support	4,034.83
Total 1000 · Certificated Salaries	10,601.50
2000 · Classified Salaries	
2300 · Classified Admin	4,125.00
Total 2000 · Classified Salaries	4,125.00
3000 · Employee Benefits	
3101 · STRS	874.64
3201 · PERS	441.66
3301 · Social Security, Medicare	421.63
3401 · Health & Welfare	10,114.92
3501 · State Unemployment	-144.06
3601 · Workers' Comp	388.71
Total 3000 · Employee Benefits	12,097.50
4000 · Total Books and Supplies	
4100 · Textbooks	
4101 · Textbooks and Consumables	600.75
Total 4100 · Textbooks	600.75
4300 · Materials and Supplies	
4306 · Postage and Shipping	239.18
Total 4300 · Materials and Supplies	239.18
Total 4000 · Total Books and Supplies	839.93
5001 · Total Other Services	
5300 · Memberships	660.00
5400 · Insurance	1,482.20
5500 · Utilities	
5501 · Alarm	46.50
5504 · Pest Control	90.00
Total 5500 · Utilities	136.50
5600 · Total Leases, Rents	
5602 · Facility Repairs	65.00
5604 · Copiers	1,214.98
Total 5600 · Total Leases, Rents	1,279.98
5800 · Other Services	
5801 · Acct. QuickBooks Processing	117.55
5804 · Business Services	6,000.00
5807 · Interest Expense	2,024.89
5814 · Temp. Clearing Account	0.00
Total 5800 · Other Services	8,142.44
5900 · Communications	139.95
Total 5001 · Total Other Services	11,841.07
Total Expense	39,505.00
Net Income	-39,505.00

Teachers paid in July were paid for prior year.

Ridgecrest Charter School
Preliminary Statement of Operation Summary by Program
 July 2010

	0000	TOTAL	3010	6500	TOTAL	GRAND
	0000 Operations	UNRESTRICTED	Title I NCLB	Spec Ed	RESTRICTED	TOTAL
Expense						
1000 · Certificated Salaries	6,566.67	6,566.67	4,034.83	0.00	4,034.83	10,601.50
2000 · Classified Salaries	4,125.00	4,125.00	0.00	0.00	0.00	4,125.00
3000 · Employee Benefits	9,052.34	9,052.34	1,447.95	1,597.21	3,045.16	12,097.50
4000 · Total Books and Supplies	839.93	839.93	0.00	0.00	0.00	839.93
5001 · Total Other Services	11,841.07	11,841.07	0.00	0.00	0.00	11,841.07
Total Expense	32,425.01	32,425.01	5,482.78	1,597.21	7,079.99	39,505.00
Net Income	-32,425.01	-32,425.01	-5,482.78	-1,597.21	-7,079.99	-39,505.00

Subject:

Enrollment Report for September 2010

- Action Item
 - Consent Agenda
 - First Read
 - Information
 - Presentation
 - Public Hearing
 - Roll Call Vote Required
-

Background:

Student Enrollment at Ridgecrest Charter School is the core of the school’s purpose. It is also the foundation upon which the operating budget is designed and the determinant of nearly 100% of the School’s revenues. For that reason, Enrollment Reports are monitored weekly, and beginning 2008–2009 will be presented to the Governing Board of a monthly basis.

Annually all Local Education Agencies (LEAs) in the state provide basic student and staff demographic data to the California Department of Education taken as of the first Wednesday each October. The reporting instrument is called the ‘CBEDS’ report which in lay language is the California Basic Education Data System.

For the Monthly Enrollment Report, the historical CBEDS report will be provided as well as a perpetual enrollment report by grade. This data will include average class size information which for grades Kinder through Third provides additional funding of over \$1,000 per student for each class with 20 students or less. The average class size for upper grades is provided for policy analysis and for budget direction.

The Monthly Enrollment Report will be provided as an Information Item; no action will be required by the Governing Board.

Proposed Action:

None required:

Item presented for Information Purposes September 2010

Ridgecrest Charter School													
Monthly Monitoring													
Student Enrollment and ADA													
Fiscal Year	2002-03	2004-05	2005-06	2006-07	2007-08	2008-09	2008-09	2008-09	2008-09	2009-10	2009-10	2010-11	2010-11
Enrollment	Actual	Actual	Actual	Actual	Actual	Oct CBEDS	End of Year	Oct CBEDS	End of Year	Oct CBEDS	End of Year	Budget	Opening Day
Kindergarten	38	28	40	36	37	25	24	25	24	42	40	43	44
1st Grade	39	42	39	17	34	33	30	33	30	39	38	39	37
2nd Grade	27	34	20	28	29	25	32	25	32	29	35	43	39
3rd Grade	25	22	34	17	27	25	24	25	24	28	27	38	32
4th Grade	20	30	27	20	18	19	22	19	22	28	28	26	26
5th Grade	25	29	27	24	24	10	16	10	16	26	25	29	28
6th Grade	20	21	24	28	28	13	25	13	25	25	28	27	24
7th Grade	10	25	20	23	11	21	24	21	24	24	23	29	28
8th Grade	7	17	21	18	11	10	14	10	14	20	20	23	19
Total	214	248	252	211	219	181	211	181	211	261	264	297	277
Enrollment Summary													
Grades K-3	129	126	133	98	127	108	110	108	110	138	140	163	152
Grades 4-6	65	80	78	72	70	42	63	42	63	79	81	82	78
Grades 7-8	17	42	41	41	22	31	38	31	38	44	43	52	47
Total	211	248	252	211	219	181	211	181	211	261	264	297	277
2009-10 Actual vs Operating						(38)	211	0	0	(50)		(33)	(20)
Budget ADA										267	267	282	
Actual Earned ADA						P-1 ADA 183.85	P-2 ADA 188.49	P-1 ADA 183.85	P-2 ADA 188.49			P-1 ADA 282	
Teachers K-3										8	8	8	8
Average Class Size										17	18	20	19
Teachers K-8						13		13		13	13	13	13
Average Class Size						14		14		20	20	23	21

Subject:	<input checked="" type="checkbox"/> Action Item
	<input type="checkbox"/> Consent Agenda
	<input type="checkbox"/> First Read
	<input type="checkbox"/> Information
	<input type="checkbox"/> Presentation
	<input type="checkbox"/> Public Hearing
	<input type="checkbox"/> Roll Call Vote Required

Resolution Number 2010-014
Employee Vacation and Leave Policy

Background:

Please see attachments:

BP 4100 Staff Compensation
Personnel Operations

BP 4200 Employee Work Year Calendar
Personnel Operations

BP Sick Leave Entitlements
Personnel Operations

BP 4400 Holiday entitlements
Personnel Operations

BP 4500 Vacation Entitlements
Personnel Operations

BP 4900 Employees in an Exempt Category
Personnel Operations

PROPOSED ACTION: That the Board establish a vacation and leave policy for the staff.

RIDGECREST CHARTER SCHOOL

BP 4100 Staff Compensation Personnel Operations

In order to recruit and retain employees committed to the school's goals for student learning, the Governing Board recognizes the importance of offering a competitive compensation package which includes salaries and health and welfare benefits.

The compensation package of the school shall integrate the fiscal capacity of the school for staff salary and benefit allocations.

The Board shall adopt, on an annual basis, separate salary schedules for certificated, classified, and supervisory and administrative personnel. These schedules shall comply with law and shall be made available for review at the school office.

Salary contracts and salary schedules for staff shall be determined by the Board at the recommendation of the Director or designee.

The Director or designee shall ensure that the school's payroll system complies with all applicable laws, including, but not limited to, timelines regarding payment of compensation and deductions for employee contributions for his/her health benefit costs.

The school shall provide health and welfare benefits for certificated and classified employees in accordance with state and federal law.

The Director or designee shall maintain the confidentiality of employee health records in accordance with law.

RIDGECREST CHARTER SCHOOL

BP 4200 Employee Work Year Calendar Personnel Operations

The Governing Board shall adopt an annual work year calendar for the teaching staff and non-administrative classified employees. The work year calendar shall be incorporated into the employment contract of certificated employees.

A certificated employee who works less than a full calendar year shall be compensated on the ratio of days worked as compared with the total work days in the adopted work year calendar.

RIDGECREST CHARTER SCHOOL

BP 4300 Sick Leave Entitlements Personnel Operations

Sick Leave Entitlements

All salaried employees and non-exempt hourly employees who have a regular work assignment shall earn sick leave at the following rate effective each school year:

10 month employees (work year less than 199 days)	10 days per year
11 month employees (work year 199-218 days)	11 days per year
12 month employees (219 days and above)	12 days per year

Sick leave days accrue without limit.

(Sick leave is a form of insurance that employees accumulate in order to provide a cushion for incapacitation due to illness or injury. It is intended to be used only when actually required to recover from illness or injury; sick leave is not for "personal" absences. Time off for medical and dental appointments will be treated as sick leave. The School will not tolerate abuse or misuse of your sick leave privilege.

The School offers paid sick leave to regular full-time employees. You will accrue paid sick leave at the rate of 8 hours per month each school year. Accrued sick leave does not carry over from year to year and the School does not pay employees in lieu of unused sick leave.

If you are absent longer than three (3) days due to illness, medical evidence of your illness and/or medical certification of your fitness to return to work satisfactory to the School will be required before the School honors any sick pay requests. The School may withhold sick pay if it suspects that sick leave has been misused.

Once an employee has exhausted sick leave, the employee may continue on an unpaid medical leave depending upon the facts and circumstances of the employee's basis for leave beyond accrued sick leave. Employee requests for unpaid medical leave must be approved in advance by RCS

**BP 4400 Holiday Entitlements
Personnel Operations**

Holiday Entitlements

Teacher contracts identify the required number of work days per year, by specific calendar day. Non-contract days are not days for which pay is provided. Teachers do not earn holiday pay.

Classified salaried employees work a 10 month, an 11 month, or a 12 month work year. During the specific work period, employees earn and are paid for all days designated as a school holiday provided the employee is in a paid capacity the day before and the day after the holiday.

Holiday Entitlements for Classified Salaried and Administrative Salaried Employees

Classified salaried and administrative salaried employees shall receive the following holidays:

Labor Day
Columbus Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving
Christmas Eve
Christmas Day
New Year's Day
Martin Luther King Jr.'s Birthday
Lincoln's Birthday
Washington's Birthday
In Lieu of Admission Day
Memorial Day
4th of July

**BP 4500 Vacation Entitlements
Personnel Operations**

Vacation Entitlements

Teacher contracts identify the required number of work days per year, by specific calendar day. Non-contract days are not days for which pay is provided. Teachers do not earn vacation pay.

Classified and administrative salaried employees work a 10 month, an 11 month, or a 12 month work year. During the specific work period, employees earn and are paid vacation pay.

12 month salaried employees shall be required to use, at minimum, 5 vacation days per year.

Vacation Day Allowances for Non-Administrative Classified Employees

Employees earn 1.00 vacation days for each month of service.

Vacation Day Allowances for Administrative Employees

Administrative Employees receive 15 days of vacation per year and may accrue up to two years or 30 days total

Use of Vacation Days

10-month and 11-month classified employees shall take vacation time during non-student days, including winter and spring recess. 12-month employees shall be taken at a time agreed upon by and employee and the immediate supervisor. Vacation time shall usually be taken during non-student days.

Vacation Accrual Limits

Vacation time earned by an employee may accrue to a total of 20 days as agreed, in writing, by the employee's supervisor.

Except as noted above, all employees will be paid for unused vacation at the end of the fiscal year. The rate of pay shall be at the daily rate in effect at that time.

Use of Vacation for Sick Leave

An employee may use vacation time for sick leave purposes after available sick leave has been exhausted.

RIDGECREST CHARTER SCHOOL

BP 4900 Employees in an Exempt Category Personnel Operations

Campus supervisors and noon duty employees are grouped in a special category identified as 'exempt'. Employees in this group do not earn sick leave, vacation leave or holiday leave entitlements.